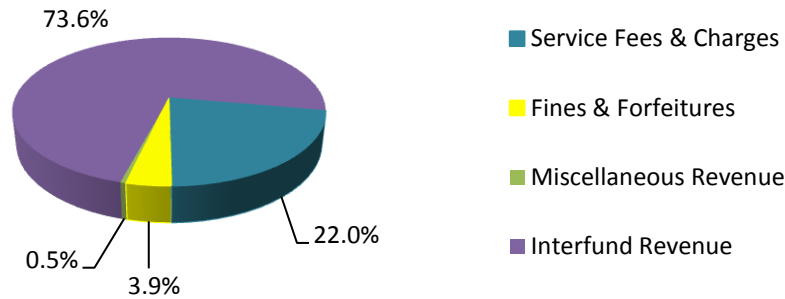


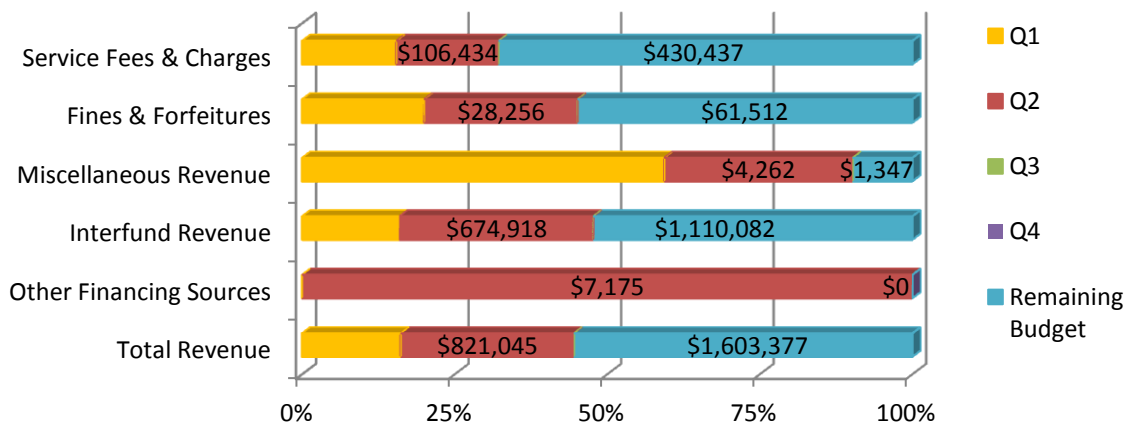
### Non-General Fund Analysis

#### Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for Animal Control are: an operating subsidy from the General Fund, adoption fees, fines and impound fees, and owner turn-in fees.

#### Non-General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$716,329	\$924,570	\$809,665	\$459,182	\$1,640,899	\$2,909,746
Current Year Actuals	\$467,753	\$821,045			\$1,288,798	\$2,885,000

\* Current year total represents revised budget.

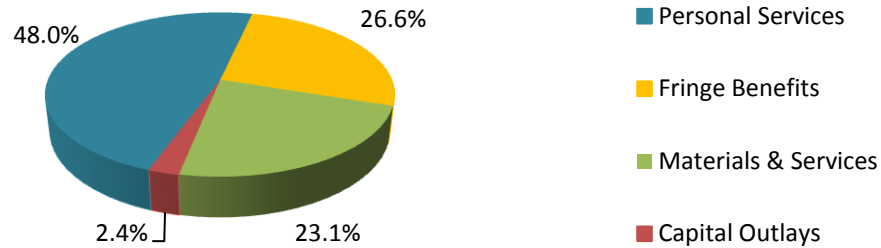
- Second quarter revenues of **\$821,045** represent **28.5%** of the budgeted amount for the year. YTD revenues of **\$1,288,798** represent **44.7%** of the budgeted amount for the year.
- The decline in revenue in the 2<sup>nd</sup> quarter as compared to the same period in the previous year is attributed to a lower subsidy distribution to the Dog & Kennel Fund for the 2<sup>nd</sup> quarter of 2013 (\$674,918) as compared to the 2<sup>nd</sup> quarter of 2012 (\$797,643).

- **Note:** Dog license fees, vendor license fees, internet processing fees and penalties are received in the Dog and Kennel Fund through the Auditor's Office and are not included in the list and charts above. The table below shows the additional revenue received by the Auditor's Office in the Dog and Kennel Fund.

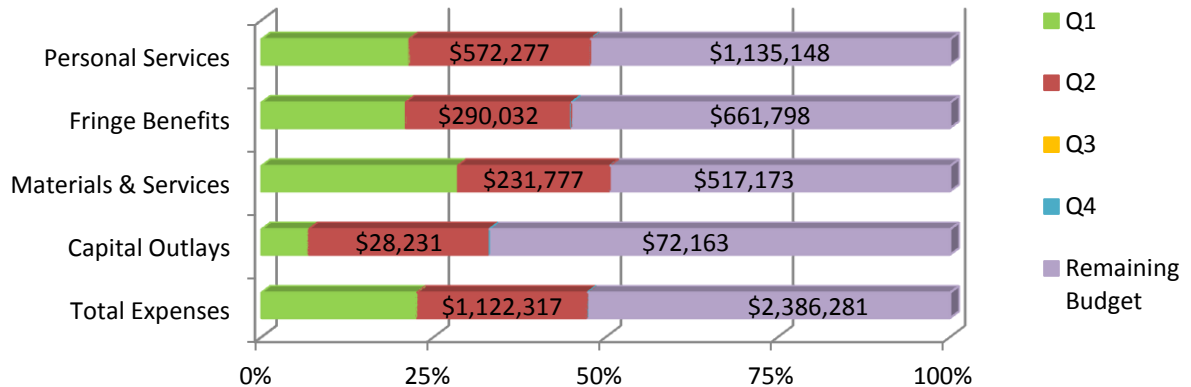
Revenue Type	Revised Budget	2nd Quarter Revenue	Year to Date Revenue	Prior Year YTD
Dog License	\$1,519,000	\$79,099	\$856,062	\$863,864
Internet Processing Fees	\$44,000	\$2,584	\$33,733	\$35,327
Penalties	\$135,000	\$45,156	\$111,678	\$103,818
Total	\$1,698,000	\$126,839	\$1,001,473	\$1,003,009

### Non-General Fund Analysis

#### Agency Budgeted Expenses By Type



#### Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,239,623	\$1,164,048	\$871,371	\$1,148,758	\$2,403,671	\$4,423,800
Current Year Actuals	\$1,020,924	\$1,122,317			\$2,143,241	\$4,529,522

\* Current year total represents revised budget.

- Second quarter expenditures of \$1,122,317 represent 24.8% of the budgeted amount for the year. YTD expenditures of \$2,143,241 represent 47.3% of the budgeted amount for the year.
- Materials & Services expenditures were 20.5% of the revised budget for the 2<sup>nd</sup> quarter.
- The expenditures within Capital Outlays in the 2<sup>nd</sup> quarter are attributed to lease payments for the agency's copiers. Remaining capital expenditures in the amount of \$68,500 for the purchase of two conversion vans for dog warden use are expected to be made during the 4<sup>th</sup> quarter of the current year.

### Non-General Fund Analysis

#### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$501,256	\$464,686	92.7%
2nd Quarter	\$584,799	\$572,277	97.9%
3rd Quarter	\$501,256		
4th Quarter	\$584,799		
<b>Total</b>	<b>\$2,172,111</b>	<b>\$1,036,963</b>	<b>47.7%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. The agency was under budget through the 2<sup>nd</sup> quarter due to higher than anticipated vacancies, especially during the 1<sup>st</sup> quarter.

#### Budget Corrective Items

##### Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Animal Control in the Dog and Kennel Fund (Fund 2011) was \$13,232.
- Resolution No. 0120-13 authorized non-general fund supplemental appropriations in the amount of \$24,780 to the Dog & Kennel Donation Fund for the purchase of capital equipment at the Dog Shelter and Adoption Center.
- Resolution No. 0473-13 authorized a modified fee schedule for annual dog licensing, impounding, and boarding fees beginning in 2014. The estimated revenue expected to be generated in 2014 from these increases is \$869,900.

##### Pending

- There are no requests currently pending that may impact the budget.

##### Not Recommended

- There have been no requests for budget adjustments not approved to date.

#### Additional Budget Analysis and Budget Recommendations

- The Office of Management and Budget and the Animal Care and Control Department monitor cash flows weekly and have since modified the timing of subsidy payments from quarterly to monthly in order to better manage the cash flow within the Dog and Kennel Fund.